

3. The arrears due by the contractor or his sureties shall be recovered under the rules in force for the recovery of arrears of land revenue.

4. The contractor is bound to keep an account showing the daily collections and it shall be open to inspection by the District and Taluk authorities.

5. The contractor shall also be bound to keep true accounts of traffic passing through the toll-gate as specified in para. 4.

6. The contractor can levy tolls only at the rates mentioned in the annexed schedule and at no other rates. If he acts contrary to this, he will be prosecuted criminally and his contract cancelled.

7. No toll shall be levied at the toll-gate for the passage of carriages, carts or animals:—

(a) Belonging to local boards,

(b) Conveying District Fund servants on duty or property in the custody of such servants,

(c) Licensed by the District Board during the period of license,

(d) Engaged by the Postal Department to convey Mails.

(e) No toll shall be levied to the carts coming and going to the forest, and fields of Molakalmuru village.

(2) The contractor shall levy no tolls for the passage of troops or Military stores or equipages or of any police or other Government Officers on duty or on passage of any property *bona fide* belonging to Government, as established by the production of a certificate from the Head of the Department to which it belongs.

8. A table of tolls authorised to be levied shall be legibly written in English and Kannada and put up in a conspicuous place near the toll-gate.

9. The contractor shall not collect tolls at any place other than that fixed near the rocks before the new A.V. School building on Hangal-Rayadurga road.

10. Vehicles and animals on which tolls will have been levied at Rayadurga in British Territory shall be exempted from further payment at Molakalmuru within a period of 24 hours counted from sunrise to sunrise.

11. No remission shall be given to the contractor on any account.

12. Further particulars, if any, required can be obtained on application to the President, Taluk Board, Molakalmuru.

13. The contractor who purchases the right shall conform himself to the rules published with the late Chief Commissioner's Notification No. 274, dated 4th November 1876.

#### SCHEDULE

Items.	Rate of toll.
	Rs. a. p.
1. On every motor car	1 0 0
2. Do motor bicycle	0 4 0
3. Do bicycle	0 1 0
4. Do laden cart	0 2 0
5. Do empty cart	0 1 0
6. Do horse	0 0 6
7. Do bullock	0 0 6
8. Do ass laden	0 0 6
9. Do ass not laden	0 0 3

A. K. SYED TAJ PEERAN,  
Deputy Commissioner.

#### HOLALKERE TOWN MUNICIPALITY.

Notification dated 16th May 1922.

The right to collect fees sanctioned in Government Order No. 4153-4—Ml. 160-14-2, dated 23rd November 1914, on laden carts, etc., coming to the market place, on shandy days in the Holalkere Municipality, from 1st July 1922 to 30th June 1923, will be sold by public auction in the Taluk Cutcherry at Holalkere, by the Amildar and President of the Holalkere Municipality at Holalkere on 29th June 1922 (Thursday).

2. The successful purchaser must collect the fee only at the rate noted in the annexed schedule, on every laden cart, etc., that comes to the weekly sante at Holalkere.

3. The President reserves to himself the power of refusing or accepting the highest or any bid that may be offered, without assigning any reason therefor.

4. The contract amount is payable in twelve monthly instalments due on or before the 10th of the following month. The contractor shall pay as soon as the sale is over, a deposit equal to two months' instalments for the due performance of the contract. He shall also furnish security for the regular payment of the monthly instalment.

5. If the deposit is not made and the security is not furnished, immediately after the close of the sale, the contract will be resold at the risk of the approved bidder. If default is made in payment of instalments, interest at one pie per rupee per month will be levied till the date of payment, and the contract will also be liable to be sold again at the discretion of the President, and the deficit, if any, will be recovered from the contractor, or his surety.

6. The contractor is required to furnish cartmen, with a "Paid-ticket" bearing the date on which the fee is levied and also bound to keep an account showing the collections and it shall be open to inspection by the President, Vice-President and the members of the Municipal Board.

7. If it is proved to the satisfaction of the President that the contractor has at any time demanded or levied more than the authorized rate of fee or demanded tolls on carts passing through the town without entering the market, the deposit amount of two months' instalments furnished by him will be forfeited to Government and the contract cancelled at once.

#### Schedule.

	Rs. a. p.
1. On every laden cart drawn by two bullocks coming to market	0 2 0
2. Do laden cart drawn by single bullock coming to market	0 1 0
3. Do bullock, ass or horse coming to market place	0 0 6
4. Do head-load coming to market place	0 0 3
5. Do empty cart drawn by two bullocks coming to the market place	0 1 0
6. Do empty cart drawn by single bullock coming to market place	0 0 6

D. SRINIVASA RAO,

President.

#### DAVANGERE TOWN MUNICIPALITY.

Rules framed by the Davangere Town Municipal Council regarding the levy of professional tax under Section 46 (1) of the Mysore Municipal Regulation and sanctioned by Government in their Order No. L. 5654-5—Ml. 55-21-122, dated 30th March 1922.

Rules for the assessment of a tax on professions, trades and callings and on offices and appointments.

1. In the rules the word "person" shall include a firm, company or association.
2. Every person who within the Davangere Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.
3. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.
4. No person shall be liable to the tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town.
5. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.
6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or receipts from all such sources.
7. On the requisition of the President of the Municipal Council or any officer duly authorised by him in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or receipts for the required year or years.
8. The President of the Municipal Council or such person or persons authorized by them in this behalf, may, in like manner require,

- (1) the owner or occupier of any building or land within the Town, Municipal limits to furnish within a specified time, a list, in writing, containing the names of all the persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.



(2) Any employer or the Head or Secretary of any public or private office or of a firm or company,

(a) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same.

(b) to furnish the above particulars in regard to any incorporated company of which such employer, Head or Secretary as the case may be is the agent.

9. On or before the 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *Mutatis Mutandis* in respect of assessment of this tax. This list shall be subject to revision half-yearly or yearly as may be decided by the Council.

10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

11. Every person liable to the tax, who shall change either designation of the firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within thirty days of such change, give intimation thereof to the President of the Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July and January every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

13. (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any persons to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

### Schedule III.

(Sec. 59, Clause X) Tax on arts, professions, trades and callings.

#### Class I.

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the denominations, whose income or receipt is estimated to amount to Rs. 2,000 a month or upwards.

YEARLY.

- (i) Carrying on business as a company;
- (ii) Abkari, renters, wholesale and retail traders and manufactures of every kind; Contractors, Ship owners, Boat owners, Auctioneers, and Commission Agents;
- (iii) Bankers, Money-lenders, Money-changers and Pawn-brokers;
- (iv) Editors and Proprietors of Newspapers;
- (v) Debashes Under-writers, Brokers and Dealers in Securities, shares or bill of exchange;
- (vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents;
- (vii) Practising medical practitioners of all kinds including Hakims and Vaidyas;
- (viii) Dentists and Veterinary Surgeons;
- (ix) Architects and Civil Engineers;
- (x) Owners and Farmers of markets and Toll-farmers;
- (xi) Keepers of hotels, Lodging houses, Boarding houses or Billiard saloons;
- (xii) Builders and Surveyors;
- (xiii) Owners of mills, Warehouses, Printing presses, Oil presses, Cotton Presses and other presses and factories of all kinds.

- (xvi) Professional artists, Photographers, Actors, owners or managers of Circus or Theatrical companies, Musicians and Dancers;  
 (xv) Dealers in animals and vehicles, and owners or keepers of livery stables, or hackney carriages;  
 (xvi) Artizans. Rs. 100

*Class II.*

Every person described in class I, whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 1,500 a month or upwards. Rs. 75

*Class III.*

Every person described in class I, whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 1,000 a month or upwards. Rs. 50

*Class IV.*

Every person described in class I, whose pay salary or pension amounts to or whose income is estimated to amount to Rs. 500 a month or upwards, Rs. 25

*Class V.*

Every person described in class I, whose pay, salary or pension amounts, to or whose income is estimated to amount to Rs. 300 a month or upwards. Rs. 12

*Class VI.*

Every person described in class I, whose pay, salary or pension amounts, to or whose income is estimated to amount to Rs. 200 a month or upwards. Rs. 8

*Class VII.*

Every person described in class I whose pay, salary or pension amounts, to or whose income is estimated to amount to Rs. 100 a month or upwards. Rs. 4

*Class VIII.*

Every person described in class I, whose pay, salary or pension amounts, to or whose income is estimated to amount to Rs. 50 a month or upwards. Rs. 2

*Class IX.*

Every person described in class I, whose pay, salary or pension amounts, or to whose income is estimated to amount to Rs. 30 a month or upwards. Re. 1

NOTE.—The above classification is subject to the following provisos, namely:—

*Proviso 1.* No owner of a Cotton Press shall be placed in any class below class IV.

*Proviso 2.* No wholesale trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner shall be placed in any class below class V.

*Proviso 3.* No Abkari Renter (other than a mere liquor shop-keeper) Editor or Proprietor of a newspaper, underwriter, broker or other dealer in securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below class VI.

*Proviso 4.* No Boat-owner, Auctioneer, Money lender, Second Grade Pleader, Vakil, Law Agent, Owner or farmer of a market, Toll-farmer, Keeper of a Hotel, Lodging house, Boarding house, or billiard saloon, and no builder Surveyor, or owner of a Warehouse or Press (other than a Cotton Press or Oil Press) shall be placed in any class below class VII.

S. CHAKRAPANI AIYENGAR.

President.

### HOSDURGA TOWN MUNICIPALITY (MINOR).

Dated 23rd May, 1922.

I. The right to collect fees on laden carts, etc., coming to, or returning from the santhe on shandy days in the Hosdurga Municipality from 1st July 1922 up to 30th June 1923, will be sold by public auction in the Taluk Cutcherry at Hosdurga by the Amildar and President of the Hosdurga Municipality, at 12 noon on the 26th June 1922.

II. The successful purchaser must collect the fee only at the rate noted in the annexed schedule on every laden cart, etc., that comes to the weekly santhe at Hosdurga. The fee should not exceed two annas in any case per day per cart, etc.

III. The President reserves to himself the power of refusing or accepting the highest or any bid that may be offered without assigning any reason therefor.

## BOUNDARIES.

*East.*—A boundary stone which is near the temple of Siddeswara Devaru.

*West.*—A boundary stone which is in Holalkere and Hosdurga Road near Chinivar Plantation.

*North.*—A boundary mark which is in Hosdurga and Marikanave Road, near the Kodi of Ningappa's tank.

*South.*—Hills.

IV. The contract amount is payable in twelve monthly instalments due on or before the 10th of the following month. The contractor shall pay as soon as the sale is over, a deposit equal to two months' instalments for the due performance of the contract. He shall also furnish security for the regular payment of the monthly instalments.

V. If the deposit is not made and the security is not furnished immediately after the close of the sale, the contract will be resold at the risk of the approved bidder. If default is made in payment of instalments, interest at one pie per rupee per month will be levied till the date of payment and the contract will also be liable to be sold again at the discretion of the President and the deficit, if any, will be recovered from the contractor or his surety.

VI. The contractor is required to furnish cartmen, etc., with a "Paid ticket" bearing the date on which the fee is levied and also bound to keep an account showing the collections and it shall be open to inspection by the President, Vice-President and the members of the Municipal Board.

VII. If it is proved to the satisfaction of the President that the contractor has at any time demanded or levied more than the authorized rate of fee or demanded tolls on carts passing through the town without entering the market, the deposit amount of two months' instalments furnished by him, will be forfeited to Government and the contract cancelled at once.

## Schedule.

	Rs.	a.	p.
1. Every laden cart	0	2	0
2. Do unladen cart	0	1	0
3. Do petty shop	0	1	0
4. Do head load	0	0	3
5. Do ass load	0	0	3

B. SIDDARAJ URS,  
President.